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1204 SKABYA, SHITA 41-22-317-70-70

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Allan A. Fanucci, Esq.

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COMMENTS

Re:

In re Application of: Takeshi AKATSU

Application No.: 10/663,917 Filing Date: September 17, 2003

For: WAFER WITH A RELAXED USEFUL

LAYER AND METHOD OF FORMING THE WAFER

See attached Amendment. Kindly confirm receipt of this document by return

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Allan Fanucci

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#### IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Takeshi AKATSU

Confirmation No.: 2653

Application No.: 10/663,917

Group Art Unit: 2822

Filing Date: September 17, 2003

Examiner: Pamela E. Perkins

For: WAFER WITH A RELAXED USEFUL LAYER Attorney Docket No.: 4717-8900

AND METHOD OF FORMING THE WAFER

## **AMENDMENT**

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the office action mailed May 20, 2005, entry of the following amendments and comments into the file of the above-identified application is respectfully requested.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.

## Certificate of Facsimile Transmission under 37 CFR § 1.8

I hereby certify that this correspondence, consisting of a seven page Amendment, is being transmitted by facsimile to the United States Patent and Trademark Office, to facsimile telephone number 571-273-8300 on August 5, 2005.

DC-400204.2